G. R. S. IX-5]

Previous references.

File No. 36-13

1913-14

(S. P.)

Serial Nos. P. 3874a

Later references.

S. P. 177-1245 P-5, R. Aug 16.

P 18E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1a3874a

Part B for April 1914.

SUBJECT.

Inspections of the accounts, cash, stores etc. of Govt. Offices

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W D 88—GPB—50,000—24-7-16

nil 7/11/16

G.R.S. 11] 1913-14

GENERAL AND REVENUE SECRETARIAT.

(G.7)

NOTES.

File No. 36-13.

FILE HEADING.

Inspections of the accounts, Cash, Stores &c. of Post Offices

From

The Comptroller.

No. 1575 / R134 Dated 30. 8. 1913 Received

Diary No. 1120	Enclos.	Spare Copies.	Serial No. 1a

BRIEF ABSTRACT OF LETTER.

Forwards a draft of an order re the instructions to be issued to the Heads of Depts. for facilitating the inspection of accounts, Cash stores &c of Post Offices and Institutions.

NOTES AND ORDERS.

Submitted. May the draft be issued as a Govt order? It is a point for consideration if the examination of any Post Office may take place at the instance of the Comptroller, or whether a Post sanction is necessary. Para 2 of the draft suggests this question

Q.38 6/9/1913.

2. Her suggestions appear proper

SW

NOTES—First Sheet.

GPE—35,000—15.6.12

G. R. S. 12]

General and Revenue Secretariat.

File No. 36 of 1913

Serial No.

the Efficiency audit Dept. as may perhaps be first taken upon consideration with that scheme. No order seems necessary at this stage.

4/
6.9.13

Dy Secy)

3. The point is whether the proposal does not touch the province of administrative audit & whether the Comptroller can be properly deputed to do it ex officio.

4. The Govt may well hesitate put up any rules or orders of Govt of India or Provincial British Govts in the matter & discuss the question on its merits. Draw

8/9

5. The Accountant General in British India has no powers of inspection & except in the audit of Offices which do not render detailed accounts to this Office and the local audit of local funds & Municipalities. Even if he wishes to examine any Treasury he must obtain the previous sanction of Govt. There are therefore no Rules in British India. Heads of Depts, members of the boards &c in their turn inspect the Offices subordinate to them. The province of the Accountant General Civil Branch is strictly limited to auditing the accounts of the Cashiers sent to him & keeping the Local

NOTE—Contn. sheet.

Serial No.

put with advice whenever required.
The P.W. Deptt however inspect the
Divisional Offices as his predecessor
the Examiner P.W. Accts was doing. There
is however no objection to invest the comptr with the pwr
which he wishes to do so if he believes it is left to the Govt.
Dy Secy 8.9.13

6.

The proposals of the Comptroller as actually put forward seem to be
open to serious objections. They go far beyond the
province of Account Department Audit, embracing
as they do, a very wide field of Administrative Audit.
The most important of the objections is that if one Head
of Dept is given this power, the others will have a
reasonable grievance. Such delegation of powers will
disturb the existing relations of Heads of Depts inter se
and also of their relation to Govt.

7. A devolution of administrative audit powers
of Govt is administratively expedient only in the
case of an officer or officers that may be deemed
to be attached to them — such as Secretaries. The powers
must be exercised in the name of Govt, for Govt,
and under the specific instructions of Govt.

8. The Financial Secretary, for instance, may be
authorized to do the duties specified in the
Comptroller's Memorandum but not the Comptroller.

9. The settlement of this question may,
if the Govt thinks it fit, be deferred until

NOTE—Contn. sheet.

GIP—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 36 of 1913.

Serial No.

the outlines of the Efficiency or Administrative Audit Dept are settled.

Draw

5177
10.9.13

Draw

10.9.13

10. This may be considered along with the efficiency audit question.

27.10.13

11. A draft inviting the attention of the Comptroller to the G.O. about Efficiency Audit may be put up

Draw
6/2

Draft

12. Subd with a draft reply

6/2/14

13. Please put up a tidy draft as revised

Draw
24/2

14. Subd with a tidy draft.

24/2/14

15. For the reasons given by me in paragraphs 6 & 7 above, the Comptroller cannot be given the powers of inspection proposed in the Comptroller's Memo.

16. The question raised therein is in a way

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

4-7 File No. 36 of 1913

Serial No.

disposed of the Govt order on the "Efficiency Audit".

Accordingly the draft reply to the Comptroller may be approved.

Draw engd Clear 25/2

Draw)

7825/26.2.14

Sft appd by Secretary

14/3/14

Issued 15/3

3.a To the Comptroller to Govt. etr No: 4302 D 21-3-14. States in reply, that measures calculated to ensure such inspection on the part of the administrative officers are engaging the consideration of Govt: and invites attention to Govt Boys: S 924-24 & M. 259-13-1 D 3-2-14. organizing an "Efficiency Audit" Branch.

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

General and Revenue Secretariat.

File No. 36 of 1913.

Serial No.

From the Comptroller

17 No. 6400/R 541 d. 7-4-1914.

Again recommends the adoption by Govt of his proposal that the head of the account Office should be allowed to pay visits, to examine the accounts, Cash, Stores etc of any Govt Office, on the Score that administrative officers do not generally pay much attention to matters relating to accounts as observed in the Appropriation Report for 1911-12 and adds that the practice may be discontinued when the working of the Efficiency Audit Deptt renders such check by the audit office unnecessary.

17 Submitted for orders. Kind attention is invited to para 18 & 19 of the Comptroller's Appropriation Report for 1911-12.

18 Agreeably to the view expressed in para 8 of the rules supra, the Comptroller suggests that "if on any grounds it is considered undesirable to give the Comptroller as the head of the Accounts and Audit Deptts" these functions referred they may be "assigned to the Financial Secretary (or an officer delegated by him and acting under his instructions)"

15/4/14 19 There would be any objection to the Secy & the Representative

14/4

NOTE—Contn. sheet.

GPB—60,000—7-11-13

General and Revenue Secretariat. G7 File No. 36 of 1913.

Serial No.

Offr and acting under their H or Offrs undertakes to go about Surprise Visiting the Various Offices and Submitting his Report to Govt for orders. No Executive Control Can be Exercised when an Office is Visited. A Report should be drawn up & Submitted to Govt who proceed for the necessary orders. Just as Efficiency & Civil Work Check the Administrative Efficiency the more do the Accts Efficiency. A means like this would be desirable & Long as the Accts of any Accts Officer is deputed to that the Report is Submitted direct to Govt without the intervention of any third Exec or Administrative Officer there would be no objection to formally Concede the power of Visiting Offices to the Accts. As matters stand at present there is nothing to prevent the Govt from asking any Accts Officer to Visit any Office & Submit a Report on its Shortcomings. The difficulty arises only when an Administrative Officer outside the Accts Wants to Exercise these powers over Officers equal or Superior. Only

NOTE—Contn. sheet.

GPB—50,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | G7 File No. 36 of 1913.

Serial No.

Objections do not exist in the case of Accts Officers. The revised proposals therefore may be sanctioned. Mention is also invited to para 8 of the letter dated 24th May 1913 from Mr. Kelly

20. The Comptroller reopens the question set at rest by Govt. letter dated the 21st March last. The reasons against entrusting the Comptroller with the suggested powers of inspecting the accounts & stores of their offices, have been detailed in paragraphs 6 & 7 above. The only additional circumstance now mentioned by the Comptroller is that the administrative officers do not generally pay much attention to matters relating to accounts. If so, the remedy lies in the direction of Govt. enforcing proper attention to such matters from them but not in the way of setting up a co-ordinate authority as a checking or controlling officer.

21. Next, the Comptroller proposes that the functions may be assigned to the Financial Secretary or an officer delegated by him acting under his instructions. The Efficiency Audit order if given full effect to, renders this duplication of authority needless. It provides for taking the assistance of Account officers whenever necessary.

22. In any case, a general delegation of the proposed powers of inspection even to a Secretary goes far beyond the scope of the Efficiency Audit order to which all heads of Depts can only be said to have yet reconciled. Even Secretaries must exercise the powers in point in the name of Govt.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

97.36.713

Mr V.C

Will you please make an attempt and find out.

MM
15/8/16

Sealed.

I am searching for the same for the last 4 days as per requisition of Mr M.V. but in vain

15/8/16

Dear Sir,

I am not able to trace the bills refd to by the Dep on Labels as even I have no idea of it ~~even~~!

B Raghavendra Rao

18/7/16

Mr M N

Please search for the surprise visit file in the file Headings

gone through 19/7
File headings since not find any clue

177-12, it is ~~thought~~ surmised may contain something, but the Record Note that the file has not been received. I have referred the ~~slip~~ to the Recorder
29/7/16 If approved, this may be referred to the Records & the File Register keeper for any further search.

To the Records

Subd:-31-7-16

The case worker has submitted the required file re S.F. 177-12. This ~~was~~ last seen on 1-8-1916. The file is just "returned" sent to me for record. I have put it up with this collection as desired

MP 2-8-1916.

S.F. 177-12. does not Contain any note of the kind referred to by Mr Councillor. So no reference can be available. R. 14/8/16

General and Revenue Secretariat. G.7 File No. 36 of 1913.

Serial No.

for Govt, and under the specific instructions of Govt, as already noted by me in paragraph 7 above.

23) The Efficiency Audit policy definitely laid down by Govt in the G.O. relating to it, is still in the course of gradual development. If it is intended, as I believe it is, to give a full & fair trial to such policy, the proposal of the Comptroller that the Financial Officers may be invested with the proposed powers should be deferred sine die.

8978/16.4.14

Diwan — D. M. Narasinga Rao 16/4

There was another file in which the Comptroller asked for wider powers of inspection. The proposal was negatived — 3 or 4 years ago if I remember correctly. I remember to have noted on the Question. That file is not put up or referred to here.

On this proposal Please turn up those papers if possible & compare the present proposals with the former ones.

Rec'd. 4 P.M. 4/3/16

29/2/16

NOTE—Contn. sheet.

GPB—60,000—7-11-13

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 1515 Encl: 1
A 134

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 30th August *1913* .

DIARY No. 1120

1913-10 14
SECTION E. Fd
FILE NO. 36-'13
ITEM NO. 1 a

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

K. R. Srinivasa Aiyangar ESQ., M.A.,

Secretary to the Government of Mysore,

General and Revenue *Departments.*

SIR,

Government are aware that cases have frequently happened which indicate that more frequent inspections of the accounts, cash, stores etc. of Government offices and Institutions are desirable in the interest of the Public Service. I beg therefore to suggest that an order of Government may be issued on the lines indicated in the attached memorandum. The advantages for the proposed arrangement are obvious and it is not necessary to explain them in detail.

I have the honour to be,

sir,

Your most obedient servant,

JSChakravarti

Comptroller.

Rec.—Gl. 17]

.....Department.

1917.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

.....*Dept.*

Dated

Despatched 30/8/17

Received

No. 1575 E1
R 134

Subject matter.

Suggesting that an
order of Govt may be
issued in the lines indi-
-cated in the Memorandum

Encl to Ey.7.36-43-IC

M E M O R A N D U M.

(1) The Comptroller and Financial Secretary or a gazetted Officer deputed by him may inspect any Government office or Institution dealing with Government money, examine its general working and scrutinize the accounts, cash, stores etc. The head of the office should render all possible help and facility during such inspections.

(2) Previous notice of such inspections may or may not be given.

(3) During such inspections the Comptroller may ask the gazetted or the ministerial head of the office to produce before him any article of a permanent nature purchased out of Government money. If such article cannot be produced records as to its disposal must be shewn.

(4) Whenever necessary the Comptroller will send a copy of his inspection note to the head of the Department or to Government according to the nature of the irregularities discovered.

30/8

Re Inspection of accounts, cashes of Govt offices.

G. R. S. 26]

File No.

Serial No. 32

Diary No. of letter replied to 1128

No. H 4302

Dated 21st March 14

General and Revenue Secretariat

( )

, the 191 .

To

The Comptroller,

Mysore Government.

Date of issue 21-3-14

Signed by W L Narasimhan Esq

Sir,

With reference to your letter no: 1515/R.134 dated the 30th August 1913 forwarding for the approval of Government a draft memorandum for more frequent inspection of the accounts, Cash, Stores etc of Government offices, I am directed to state that (~~Certain~~)

over.

SUBJECT.

measures calculated to ensure
such inspections on the part of
the administrative (~~subordinate~~)
officers are engaging the con-
sideration of Government and
I invite your attention to
Govt Progs No G. 5924-72
G.M.259-13-1
dated the 3rd February 1914 organizing
an "Efficiency Audit" Branch.

I have etc

Secretary

12.3.14.
RC
Draw
25/2
25.2.14.

24/2/14

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

Gl. 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

No. 6400 R.541.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 7th April *1914.*

DIARY No. 4003

FROM

Diwan Bahadur,
J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysor

10/3-10/14
SECTION G.F.
FILE NO. 36-13
SERIAL NO. 4a

To

.....K.R.Srinivasa Iyengar,.....ESQ., M.A.,

Secretary to the Government of Mysore,

.....General and Revenue.....*Departments*

SIR,

I have the honour to acknowledge the receipt of your No.Fl. 4302/G.F.36-13-2 dated 21st March 1914 stating with reference to my No.1515-R.134 dated 30th August 1913 that measures calculated to ensure more frequent inspection of Government Offices by administrative officers are engaging the attention of Government &c. I have however to point out that administrative officers do not generally pay much attention to matters relating to accounts as has already been brought to the notice of Government in my appropriation Report for 1911-12.

Government have thus nothing to lose but much to gain by adopting my proposals that the Heads of the account office or one of his assistants deputed for the purpose should be allowed to pay visits to examine the accounts, cash, stores &c., of any Government office, and I therefore again recommend its adoption by Government. When the working of the Efficiency Audit Department renders such check by the audit office unnecessary the practice may be discontinued.

2. If on any grounds it is considered undesirable to give to the

Rec.—Gl. 17]

.....Department.

19/4.

FROM

J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore.

Land Rev .....*Dept.*

Dated

Despatched 8-4-14

Received

No. 6400/521

Subject matter.

Proposes in 2nd line that
the usual pte for stop
and by the word is meant

the Comptroller as the head of the Accounts and Audit Departments the functions referred to above they may be assigned to the Financial Secretary (or an officer delegated by him and acting under his instructions). Whatever objections may be urged in respect of the Comptroller they will not apply in respect of the chief financial officer of Government.

I have the honor to be,

Sir,

Your most obedient servant,

J Chakravarti

Comptroller.

V.U.C